

Form fields for personal information: Your first name and initial, Last name, State Use Only, Social Security Numbers, Mailing address, City, State and Zip Code, and checkboxes for deceased status.

A. INCOME

- 1. Enter your gross income. Include wages, salaries, tips, interest, dividends, self-employment income before expenses, farm income before expenses, rental income before expenses, and pensions. Do NOT include Social Security benefits or Veterans Administration disability benefits.
2. Enter the amount for your filing status from the filing status chart. See instructions.
3. Compare lines 1 and 2.
- If line 1 is equal to or larger than line 2, you cannot use this form. You must file an income tax return, Form 40 to receive your grocery credit.
- If line 1 is less than line 2, continue.

Input fields for income amounts on lines 1 and 2.

B. REFUND CLAIMED

Form fields for refund claimed: date of birth (YOURSELF/SPOUSE), checkboxes for age and disability categories, and total refund claimed (Check one box) with amount options (\$20, \$35, \$40, \$55, \$70).

C. SIGNATURE(S) REQUIRED

If you or your spouse are unable to sign, your representative must write "unable to sign" in the signature space(s) and enter his or her name, address and relationship.

If anyone other than the surviving spouse signs on behalf of a deceased person, IRS Form 1310 must be completed and attached.

Signature and Date fields for both the taxpayer and spouse.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056



Instructions for Idaho Form 24

Who Qualifies to Use This Form

You may use this form if you were a resident of Idaho for all of 2006, you are not required to file an Idaho income tax return, and you (or your spouse):

- were 62 or older on 12/31/2006, or
- are blind, or
- are a disabled American veteran of any war engaged in by the U.S., with a recognized service-connected disability of 10% or more, or a Veterans Administration nonservice-connected disability.

If you are married and normally file a joint income tax return, you should file jointly on this form even if only one of you qualifies.

You cannot claim the grocery credit on more than one form.

<u>Status</u>	<u>Income</u>
If you are Married:	
■ filing separate return	\$ 3,300
■ filing jointly, both under 65	\$16,900
■ filing jointly, one spouse 65 or older	\$17,900
■ filing jointly, both spouses 65 or older	\$18,900
If you are Single:	
■ under 65	\$ 8,450
■ 65 or older	\$ 9,700
If you are a Qualifying Widow(er) with a dependent child:	
■ under 65	\$13,600
■ 65 or older	\$14,600
If you are Head of Household (<i>you must have paid more than half the cost of maintaining a home for a qualifying person, such as a child or parent</i>):	
■ under 65	\$10,850
■ 65 or older	\$12,100

Do you need help completing this form? Visit your nearest Tax Commission office, or call (208) 334-7660 in the Boise area or 1-800-972-7660 toll free.

Boise	800 Park Blvd., Plaza IV
Coeur d'Alene	1910 Northwest Blvd., Suite 100
Idaho Falls	150 Shoup Ave., Suite 16
Lewiston	1118 F Street
Pocatello	611 Wilson Ave., Suite 5
Twin Falls	1038 Blue Lakes Blvd. N., Suite C

Hearing impaired callers (TDD): 1-800-377-3529